

EXHIBIT "J"

Cynthia M Suprenant

From: Cynthia Morris Suprenant <csuprenant@lansdownecap.com>
Sent: Monday, December 08, 2008 4:21 PM
To: Mahlon W. Richards (mwr@richmor.com)
Cc: 'David W. Gilmour'
Subject: Inquiry - CONFIDENTIAL

Dear Mahlon,

I just got off the phone with Dave Gilmour. He told me about your conversation on a lawsuit relating to the Assembly Point Aviation aircraft for which a trial is set to begin very soon.

Before I ask a couple of questions, I wanted to marvel at what a small world it is. We just leased the second floor of the former NAMIC headquarters on Pruyn's Island to Andritz. A lot of the fellows my Dad worked with many years ago are gone, but there are a few around whom I remember and who remember my father – Jack Morphis is one of them and he's been my principal contact on the lease. Jeff Gazdik (Larry Gazdik's son) is still around and is moving into our building very soon). We all reminisce about the happy days of Kamyr – what a great company!

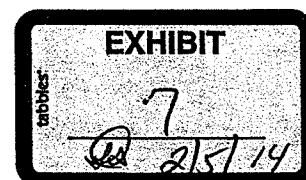
Hey, would you please fax me a copy of the pleadings relating to the court case you mentioned to Dave as soon as possible? Dave has indicated that the lawsuit relates to money owned by a company that bought a block of hours on this plane but did not pay in full. I assume that part of what you're trying to recover is for Richmor and the other part is for Assembly Point Aviation. My fax number is 743-1438 and no cover sheet is needed as it rings directly in my office.

After I get a look at the pleadings (the complaint, the answer, etc.), I'd like to ask if Dave, you and I could speak on the phone.

Thanks and very best,
CMS

Cynthia Morris Suprenant
Lansdowne Capital Partners
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Cynthia M Suprenant

From: Cynthia Morris Suprenant <csupe@roadrunner.com>
Sent: Wednesday, January 28, 2009 11:59 AM
To: 'mwr@richmor.com'
Subject: Thanks

Dear Mahlon,

Thanks for your time yesterday during the meeting in Schenectady. It was good to catch up with you.

I told Phil about your proposal and he was delighted. I'll look forward to receiving some details when your time permits.

I'm also happy to be a sounding board on your litigation. I'm not a big fan of lawyers – there are a few of them that act as true advocates for the businesses they represent, but they seem to have become increasingly rare.

Very best,
CMS

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David Gilmour

From: David W. Gilmour <davidgilmour@comcast.net>
Sent: Wednesday, January 27, 2010 4:01 PM
To: 'Phillip H. Morse'; 'Cynthia Morris Suprenant'
Subject: RE: NYS audit update

My dream for the next 3 months:

- NYS audit completed in our favor
- A distribution from NESV
- Richmor is able to collect blood from a stone in their lawsuit and pass it along to us
- Apple stock hits \$260
- Google hits \$670

Now that would be a good quarter!

From: Phillip H. Morse [<mailto:phmorse98@yahoo.com>]
Sent: Wednesday, January 27, 2010 3:51 PM
To: David W. Gilmour; Cynthia Morris Suprenant
Subject: Re: NYS audit update

Wouldn't that be nice



From: David W. Gilmour <davidgilmour@comcast.net>
To: Phillip H. Morse <phmorse98@yahoo.com>; Cynthia Morris Suprenant <csupe@roadrunner.com>
Sent: Wed, January 27, 2010 2:00:09 PM
Subject: FW: NYS audit update

Phil and Cynthia, I've been in contact with PWC since we replied to NYS over a week ago. John (PWC) was finally able to reach the auditor...don't get your hopes up just yet but his take on the conversation is summarized in his email below. Let's hope he is right!

Dave

From: john.a.verde@us.pwc.com [<mailto:john.a.verde@us.pwc.com>]
Sent: Wednesday, January 27, 2010 1:55 PM
To: davidgilmour@comcast.net
Cc: jeffrey.hamilton@us.pwc.com
Subject: Re: NYS audit

Dave,

She just called back. She has not looked at it in detail yet, but has discussed with her supervisor and is planning to get through everything within the next few weeks. One thing she did say is that she doesn't think they will need any more information, which in my opinion is a good thing, because based on what we have provided so far, I don't see any way they can say Phil is a NY resident. Hopefully they are just looking to complete their file at this point. I'll call her back in two weeks if I do not hear from her.

Thanks,

PHM

From: csuprenant@gmail.com on behalf of Cynthia Suprenant <csupe@roadrunner.com>
Sent: Sunday, January 20, 2013 8:34 AM
To: Mahlon W. Richards
Subject: A question

Dear Mahlon,

I'm headed out to Mass, so this will be short. I haven't been able to have much of a real conversation with Phil as he's been in a golf tournament. I expect we'll catch up on Monday or Tuesday. We've traded some texts and emails.

I was unable to give him any answer to one question he asked me and it's an important one. It's about the Sportsflight settlement. You and I spoke after you filed the lawsuit against Sportsflight to recover money owed under a contract to charter Phil's airplane. You said you were doing this on his behalf, and that you'd just take your usual charter commission (15%) out of anything received. That's what you said on the phone late last week: that you knew you owed Phil the money but you wanted me to ask him to let you pay it over some period of time. We also talked when Richmor won the Supreme Court case, after the appeal to the Appellate Division was resolved, when the judgment was entered by the court against Sportsflight, and then, we talked about the process of actually collecting on the judgment and what Sportsflight may have done to squirrel away its assets.

When I told Phil that the documents showed that your attorney received a cashier's check for the settlement amount in early August 2012, he was just as surprised as I was. The question in his mind and in mine is why you didn't inform us. Such a big recovery would seem to be the kind of good news you'd want us to know about immediately. Where is Phil's share of this judgment?

We should talk again early in the week.

Cynthia

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Cynthia M Suprenant

From: Cynthia M Suprenant <csupe@roadrunner.com>
Sent: Tuesday, January 22, 2013 10:42 AM
To: 'Mahlon W. Richards (mwr@richmor.com)'
Subject: Accounting

Dear Mahlon:

It would help in my talk with Phil about the proceeds of the settlement to know exactly what we're talking about in dollars. When we've spoken, we've talked about this as charter revenue of which, after legal fees, Richmor would take its customary 15% of. Would you please have your accounting person let me know what the legal fees total, and what the amount due to Phil after his share of the legal fees and your sales commission are?

Would you also please let me know via a return email that you've received this? I sent you an email over the weekend, and I'm never sure that emails are received.

Thanks,
CMS

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PHM

From: mwr@richmor.com
Sent: Wednesday, January 23, 2013 12:10 PM
To: Phillip H. Morse
Subject: Re: Your request

Hi Phil,

I'm available at 518 821-2558 to answer any questions you may have.

Mahlon

---- "Phillip H. Morse" <phmorse98@yahoo.com> wrote:

> Mahlon, Cynthia forwarded me your request to meet with me. Before we talk, you need to answer the questions Cynthia asked you -- how it came to pass that you received a settlement of the lawsuit in August and we only found out about it last week, where our money is, and what the actual accounting for the amount of money you owe us is. I'd like an answer immediately. Phil

Cynthia M Suprenant

From: Cynthia M Suprenant <csupe@roadrunner.com>
Sent: Wednesday, January 23, 2013 3:51 PM
To: 'Paul James'
Subject: RE: Maintenance Records?

Dear Paul,

Thanks for the reply.... I did hear from Mahlon today via email and then the telephone.

Enjoy the temperatures in Miami – it's freezing here!

CMS

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From: Paul James [mailto:pauljames@starband.net]
Sent: Wednesday, January 23, 2013 1:48 PM
To: Cynthia M Suprenant
Subject: Re: Maintenance Records?

Dear Cynthia,

Just talked to Mahlon and he should be in touch with you sometime today. I am on the road again for the rest of the week in Miami. I guess there are a few thing you are trying to work out with regards to the aircraft with Mahlon. I can fly a aircraft better then most but with regards to managing info I am not the guy to talk to. So I will leave that stuff to the people that know that end of the business.

Paul

On Tue, Jan 22, 2013 at 5:38 PM, Cynthia M Suprenant <csupe@roadrunner.com> wrote:

Dear Paul,

I'm glad you had such a good discussion with Phil. He felt the same way!

I emailed Mahlon on a matter on Sunday, and again today, but haven't heard anything back. I asked him to acknowledge receipt of the second email just because I wanted to be sure he was receiving them, but I haven't received an acknowledgement yet. I sensed he's in a great deal of distress.

PHM

From: Cynthia M Suprenant <csupe@roadrunner.com>
Sent: Thursday, March 14, 2013 11:13 AM
To: 'David W. Gilmour'; 'Phillip H. Morse'
Subject: Richmor -- confidential

Richmor should have sent an invoice to SFA in October 2005 for \$2,408,840 plus interest. The \$2,408,840 is the total charter hours for which SFA contracted, adjusted for the calculation error noted by the Appellate Division, less actual hours flown and paid for by SFA, less outside sales commissions.

Our portion of this, per the Lease on the aircraft that was then in effect with Richmor, would have been \$2,047,514, with Richmor retaining its 15% commission.

We'll be asking for no less than \$2,047,000, plus interest from October 2006, plus attorneys' fees, plus whatever else the court chooses to award. My rough calculation is that this should be around \$4 million.

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